



POLICY SECTION: FINANCE  
 SUB-SECTION: FUNDS AND FOUNDATIONS  
 POLICY NAME: DONATION AND SPONSORSHIP  
 POLICY NO: F.F.02

<b>Date Approved:</b> August 26, 2010	<b>Date of Next Review:</b> September 2021	<b>Dates of Amendments:</b> September 21, 2017
<b>Cross References:</b> <i>Consolidating F.F.26 Sponsorship</i> S.M.04 Fundraising in Schools Education Act, Reg. 298, Sec. 24 Advertising and Announcements F.P.04 Sweatshop Free Purchasing T.17 Trustee Services and Expenditures Education Act, Reg. 298, Sec. 25 Canvassing and Fundraising Education Act, Reg. 474/00 Access to School Premises Ministry of Education, Fees and Fundraising, Guidelines for School Fund Raising OFSAA Uniform Sponsorship		
<b>TCDSB Operational Procedures:</b> Terms of Reference for Donations Protocols Governing Acceptance of Donations Determining Whether to Have a Sponsorship - The Sponsorship Process Terms of Reference for Proposed Sponsorships		

**Purpose:**

To provide parameters and clarify procedures for the acceptance and/or approval of donations and sponsorship arrangements at the Board and/or school level.

**Scope and Responsibility:**

This Policy extends to all persons, groups, communities, business entities and organizations wishing to engage in the donation and sponsorship process. The Director of Education is responsible for this policy with the support of the Partnership Development Department.



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**Alignment with MYSP:**

**Living Our Catholic Values**

**Strengthening Public Confidence**

**Fostering Student Achievement and Well-Being**

**Achieving Excellence in Governance**

**Providing Stewardship of Resources**

**Inspiring and Motivating Employees**

#### **Policy:**

~~It is the purpose of the Toronto Catholic District School Board to accept donations (gifts) that~~ **In** support of the Mission, Vision and Goals of the **Toronto Catholic District School Board**, the Board will consider accepting **donations and sponsorship opportunities to enhance** ~~for the purposes of enhancing learning opportunities for students.~~

~~Sponsorships are permitted for the on going business functions of the Board in accordance with, but not limited to acceptance to hospitality or gifts, offering of hospitality and gifts, access to school premises, purchasing and procurement, fundraising, advertising, advertising in schools and sweatshop free policies and procedures.~~

~~The donation (gift) cannot revert back to an organization or individual outside of the Toronto Catholic District School Board (e.g. Parent Councils CSAC, Alumni Associations, etc.).~~



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All donations (gifts) **and sponsorships** shall be related to **support** charitable, humanitarian, educational, or service activities consistent with the tenets of Catholicism.

### **Regulations:**

1. The Toronto Catholic District School Board ~~will encourage~~ donations from persons, groups, communities and business entities and organizations ~~which are consistent with the goals of the Board.~~ **Donations and sponsorships** ~~will not~~ **which** compromise or exploit students or staff; and will **not be accepted** ~~strive to balance~~ ~~enhance educational opportunities for students.~~

2. Donations **and sponsorships** ~~are to~~ fall under the auspices of the Partnership Development Department, ~~and under its guidance, administrative staff are to develop guidelines with specific terms of reference.~~

3. ~~The responsibility for implementation of this Policy and any supporting procedure shall be with the Director of Education and the Associate Director of Business Services.~~

### **Procedures**

#### ***Donations***

1. ~~The TCDSB will work with all donors and recipients to ensure that the terms of reference for all gifts can be satisfied. The TCDSB will ensure relevant information is received prior to gift acceptance and take into consideration costs of ongoing support and maintenance, recognition and stewardship activities.~~



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3. At the local school level, the principal will exercise appropriate discretion regarding acceptance of donations. Where appropriate, more substantive donations will be assessed with regards to system impact and strategic direction.

4. Donations which require evaluation for compliance with the Board's information technology, building facilities, and safety standards must receive the approval of the Partnership Development Department.

5. Donors are required to complete and submit a letter to the attention of the school principal or the Partnership Development Department outlining the terms of reference for all donations in accordance with TCDSB Operational Procedures, Terms of Reference for Donations and forwarded to TCDSB Partnership Development Department 80 Sheppard Avenue East, Toronto, Ontario M2N 6E8 or email: [partnershipdevelopment@tcdsb.org](mailto:partnershipdevelopment@tcdsb.org).

6. Acknowledgment of receipt of a donor letter will be made within two business days. Within 10 business days of that acknowledgment, the Partnership Development Department will respond to the donor regarding the course of action required to implement the proposed donation.

7. The TCDSB follows the regulations set out by the CRA Canada Revenue Agency governing the valuation of gifts-in-kind. A charitable tax receipt is issued for the fair market value of the gift donation at the date the ownership is transferred to the TCDSB. In most cases, this will require some pre-advice and planning consultation with TCDSB Business Services.

8. Gifts Donations will qualify for current calendar year charitable tax receipts if they are post marked in the current year or officially received at by the TCDSB in the current year.



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9. ~~Donations require an "arms length" relationship between the donor and the beneficiary when a charitable tax receipt is to be issued. Where no "arms length" relationship exists or, where the donor controls the use or specifies a person or family to receive the funds (e.g. private benevolence), no receipt will be issued. Business receipts, not charitable tax receipts, are~~ **will be** ~~provided for corporate sponsorships and private benevolence~~ **donations and sponsorships received from corporations.**

10. The TCDSB welcomes donations made by will, gift annuity, life income agreement, living trust or life insurance. ~~The TCDSB will provide guidance to individuals who are considering a planned gift. Prospective donors are always encouraged to retain their own, independent advice.~~

12. ~~All of the above needs to comply with the TCDSB Trustee Services and Expenditures Policy T.17 and TCDSB Policy Sweatshop Free Purchasing Policy F.P.04, and where necessary, requirements of the OFSAA Uniform Sponsorship Policy.~~

11. ~~The TCDSB has set forth the signing authorities required to accept gifts. While the TCDSB will make every effort to accept all gifts~~ **donations**, ~~it retains the right to refuse the offer of any gift~~ **donation**. ~~The refusal may be the result of difficulties in administering the gift in accordance to the donor's wishes, special storage requirements, the inability to obtain a cost effective objective appraisal, environmental issues associated with the gift, the illegal nature, or other factors that deem the gift unacceptable. The TCDSB may also refuse a gift if its acceptance is incompatible with its mission, image and values; limits or imposes conditions on academic freedom; or compromises the autonomy of the institution.~~



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### ***Sponsorships***

12. All school based sponsorship agreements require the approval of the Principal, in consultation with the School Council, ~~and the appropriate Superintendent of Education~~ **and the Partnership Development Department**. The Superintendent ~~and/or the Partnership Development Department~~ **may shall** discuss the proposal with Director's Council before rendering a decision.

**13. Sponsors are required to complete and submit a letter to the attention of the school principal or the Partnership Development Department outlining the terms of reference for proposed sponsorships in accordance with TCDSB Operational Procedures, Terms of Reference for Proposed Sponsorships and forwarded to TCDSB Partnership Development Department 80 Sheppard Avenue East, Toronto, Ontario M2N 6E8 or email: partnershipdevelopment@tcdsb.org.**

**14. Acknowledgment of receipt of a sponsorship letter will be made within two business days. Within 10 business days of that acknowledgment, the Partnership Development Department will respond to the sponsor regarding the course of action required to implement the proposed sponsorship.**

**15. The principal shall determine the suitability of sponsorships in accordance with TCDSB Operational Procedures, Determining Whether to Have a Sponsorship - The Sponsorship Process.**

16. ~~Any agreement deemed by the Superintendent of Education to be unique or the first of its kind for the Board shall be brought to Director's Council for discussion. All board-wide agreements~~ **sponsorships** ~~fall under the auspices of the Partnership Development Department and require the approval of the Board of Trustees.~~



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**17. In accordance with O. Reg. 298/24, no advertisement or announcement shall be placed in a school or on school property or distributed or announced to the pupils on school property without the consent of the board that operates the school except announcements of school activities.**

~~7. Before the acceptance of and/or approval of a sponsorship agreement the following must be considered:~~

~~a) The compatibility of the sponsorship agreement with the mission, vision and goals of the Board;~~

~~b) The compatibility of the sponsorship agreement with the policies and procedures of the Board;—~~

~~c) Products and services of the Sponsor are consistent with all applicable policies set by the TCDSB, as well as all applicable laws, rules, and regulations in their own country, as well as meet internationally recognized standards, in order to advance social and environmental responsibility;~~

~~d) Value of the sponsorship agreement to the school's educational program;—~~

~~e) Location of the sponsorship in the school's building or on the school property;—~~

~~f) Applicable installation or repair costs;—~~

~~g) Safety, security and maintenance requirements;~~

~~h) Board established standards for equipment (e.g. computers, audio visual);—~~



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~~i) Financial commitment required by the school or the Board (e.g. ongoing costs).~~

~~j) All of the above needs to comply with the TCDSB Trustee Services and Expenditures Policy T.17 and TCDSB Policy Sweatshop Free Purchasing Policy F.P.04, and where necessary, requirements of the OFSAA Uniform Sponsorship Policy.~~

APPENDIX A





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### Definitions:

#### Donation (Gift)

A donation (gift) is a voluntary transfer of property without valuable consideration **any benefit received by the donor**. Generally, a donation (gift) is made if all three of the conditions listed below are satisfied:

- Some property usually cash is transferred by a donor to a registered charity;
- The transfer is voluntary; and
- The transfer is made without expectation of return, and there is no benefit of any kind that may be provided to the donor or to anyone designated by the donor.

#### Gift-in-Kind

A gift-in-kind is a gift **donation** of property other than cash. It can be real property (e.g. real estate, securities), personal property (e.g. art, jewelry), **tangible property (e.g. securities)** or intangible property (e.g. patents, license). A gift **donation** of service is not a gift-in-kind that is eligible for a charitable tax receipt. Gifts-in-kind may be retained by the TCDSB and used for purposes consistent with its objectives or may be liquidated, if not contrary to the donor's explicit wishes.

#### Sponsorship

Sponsorship is may be an arrangement **a legal agreement between the sponsor and the Board to co-operate in the coordination and execution of a function, project or to exchange advertising for the responsibility of funding a an popular event or entity where the sponsor requires brand recognition through advertisement or announcement in the school or on school property or other board sites.**



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#### **Evaluation and Metrics:**

Annually, the Partnership Development Department will consult with field superintendents, principals, and parent school councils to determine the effectiveness of the policy. A satisfaction survey will be provided to assist in determining whether or not changes need to be made in the policy to ensure its effectiveness.

APPENDIX

## **TCDSB Operational Procedures: Terms of Reference for Donations**

### **Terms of Reference for Donations**

The donor is to submit a letter outlining the donation and terms of reference for the donation:

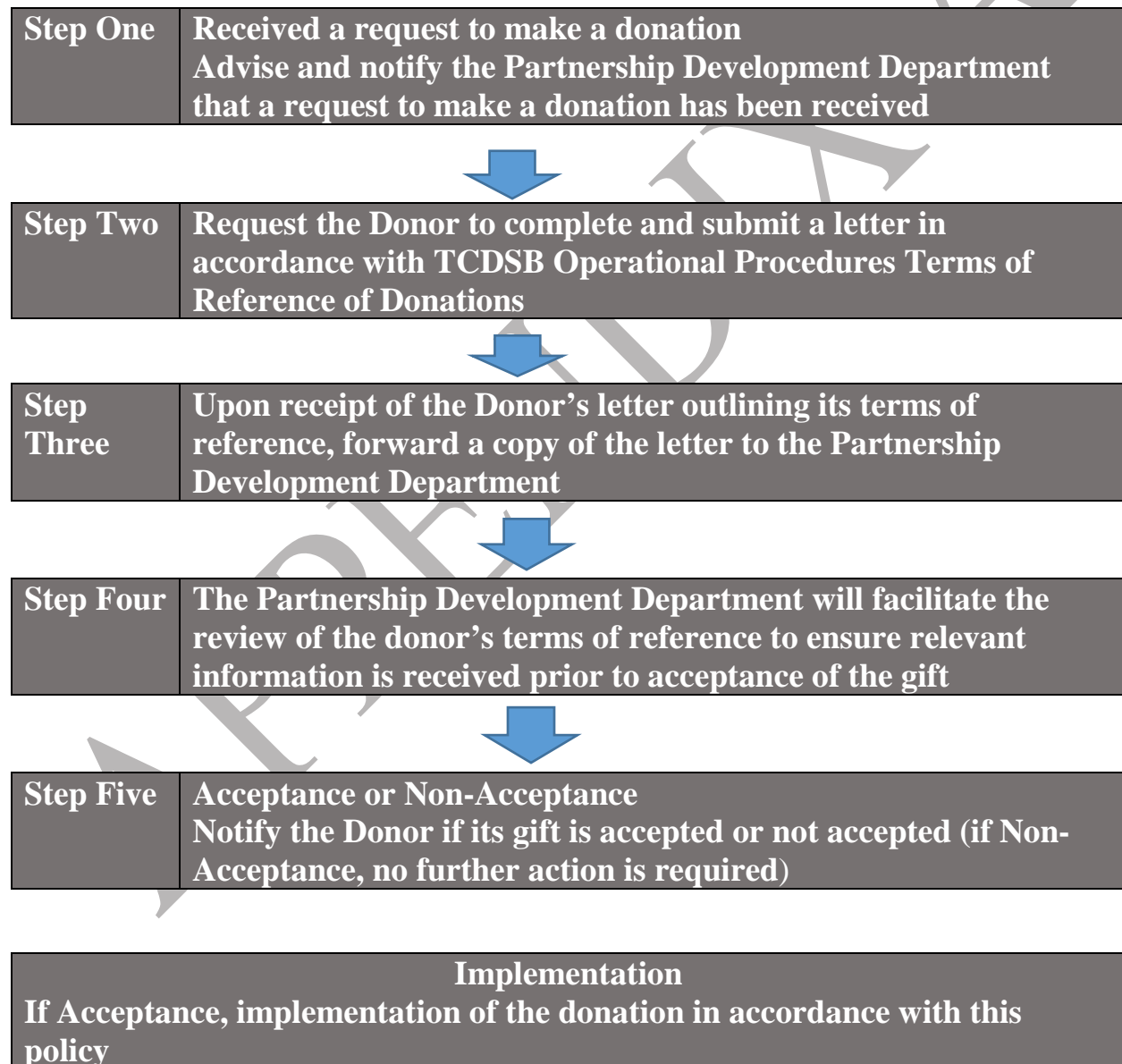
- recipient of the donation
- description of the donation
- details of cash and/or in-kind (i.e. installation services) portions
- information regarding costs of on-going support and maintenance, if any
- recognition and stewardship activities, if any
- timing
- any other requirements by the donor in terms of satisfying the donation
- confirmation that “the transfer is made without expectation of return, and there is no benefit of any kind that may be provided to the donor or to anyone designated by the donor”
- any other information that the donor may feel is pertinent to ensuring the donation can be satisfied

Since school sites are the property of and owned by TCDSB, the letter from the donor can be addressed to the attention of the school principal at the school’s mailing address or TCDSB Partnership Development Department 80 Sheppard Avenue East, Toronto, Ontario M2N 6E8 or email: [partnershipdevelopment@tcdsb.org](mailto:partnershipdevelopment@tcdsb.org).

# **TCDSB Operational Procedures: Protocol Governing Acceptance of Donations**

## **Protocol Governing Acceptance of Donations**

The steps below are intended to govern the process regarding the acceptance of donations from persons, groups, communities and business entities and organizations. The Partnership Development Department staff are available for consultation to ensure relevant information is received prior to acceptance of a donation.



## **TCDSB Operational Procedures: Determining Whether to Have a Sponsorship – The Sponsorship Process**

### **Determining Whether to Have a Sponsorship – The Sponsorship Process**

The process can be segmented into five general phases. Each phase is designed to assure alignment with TCDSB Multi-Year Strategic Plan and foster student well-being and achievement. The TCDSB appreciates the unique characteristics of school-based fundraising, sponsorships, advertising, donations and/or partnership activities and has accounted for this in the flexibility of the process.

This approach is to be used whether contacted by and/or approaching an organization regarding school-based fundraising, sponsorships, advertising, donations and/or partnership activities.

#### **Phase 1: Establish Goals**

Articulate goals to get a clear understanding of the challenges and how the opportunity you are proposing will link to TCDSB Multi-Year Strategic Plan and foster student achievement and well-being. Categories of interest include:

- teaching and learning
- research collaboration
- institution and program-building
- applied and development work
- enhancing community connections
- faculty and staff development

#### **Phase 2: Exploration**

Identify and start a dialogue with all relevant external organizations and/or individuals and review resources before moving into a more formal evaluation process.

#### **Phase 3: In-Depth Evaluation**

Work in collaboration with appropriate TCDSB central departments (see TCDSB Central Staff Contacts) and enter into a more formal evaluation process (due diligence). Since due diligence is such a critical part of the process, serious attention is given to the topic before getting involved with any organization or individual. Planning is essential, as it may take some time to gather appropriate information,

## **TCDSB Operational Procedures: Determining Whether to Have a Sponsorship – The Sponsorship Process**

consult subject matter, analyze the information, etc. before consideration can be given to working or cooperating with any organization or individual.

### **Step 3 - Competitors**

See if there are other companies that may provide the same and/or comparable opportunity.

### **Phase 4 –Collaboration and Building**

Build a working relationship with appropriate TCDSB central departments, by agreeing on the goals, objectives and core principles that will underpin the opportunity you are thinking of doing. Also in this stage, a deal structure is established and formalized with an opportunity that will produce success. As a contingency, it is prudent in this phase to agree on an appropriate conclusion (termination) to the opportunity.

### **Phase 5 – Maintenance**

School staff working in collaboration with external organizations and/or individuals regarding the initiative and central TCDSB departments implement the joint initiative and monitor, evaluate and review the initiative to ensure longer-term commitment and continuity. A key element in this phase is to sustain and embed the initiative by communicating with all stakeholders with the goal to ensure a growing productive relationship to maximize the chances of success.

## **TCDSB Operational Procedures: Determining Whether to Have a Sponsorship – The Sponsorship Process**

### **Other Factors to Consider**

- What are the benefits of the sponsorship?
- What are the obligations upon TCDSB arising from the sponsorship?
- What are the risks associated with the sponsorship?
- Is it within the principal's power and capability to carry out those obligations?
- Will the school have the resources to carry out those obligations?
- Is legal documentation required for the sponsorship?
- Is all the information presented factually accurate?
- Are any trademarks or logos included, and if so, have all licenses, consents or permissions been obtained to use that trade mark or logo?

## **TCDSB Operational Procedures: Determining Whether to Have a Sponsorship – The Sponsorship Process**

### **Satisfaction Survey**

- Did the sponsorship achieve the goals that were articulated?
- Did your overall strategic plan fit the sponsorship?
- Was it the best use of your resources?
- Did you build working relationships with appropriate TCDSB central departments? Is there room for improvement(s) in that area?
- Were the evaluation tools used to measure the impact of the sponsorship appropriate?
- What could you have done to make the sponsorship perform better?
- Would you use a sponsorship again?



## **TCDSB Operational Procedures: Terms of Reference for Proposed Sponsorships**

### **Terms of Reference for Proposed Sponsorships**

The sponsor is to submit a letter outlining the proposed sponsorship and terms of reference for the proposed sponsorship:

- name and description of the organization
- description of the purpose and scope of the proposed sponsorship
- proposed term and length of the engagement
- specify territorial or media restrictions and placement issues (if any)
- logos, trademarks, markings, etc. to be used in the proposed sponsorship
- merchandising in association with the proposed sponsorship (if any)
- requirement for TCDSB to use the products and/or services of the sponsor's organization
- exclusive or non-exclusive agreement
- advertising and/or promotion plan
- TCDSB resources to be used
- direct costs to TCDSB (if any)
- proposed sponsorship fee payable to TCDSB
- requirement for a formal agreement

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